

TITLE 31
COUNTIES AND COUNTY LAW

CHAPTER 16
COUNTY BUDGET LAW

31-1601. COMMENCEMENT OF COUNTY FISCAL YEAR. The fiscal year of each county of this state shall commence on the first day of October of each year.

[(31-1601) 1931, ch. 122, sec. 1, p. 210; I.C.A., sec. 30-1201; am. 1976, ch. 45, sec. 9, p. 127.]

31-1602. DUTIES OF BUDGET OFFICER -- ESTIMATE OF EXPENSES. The county auditor of each county in this state shall be the budget officer of his county, and as such budget officer, it shall be his duty to compile and prepare a preliminary budget for consideration by the county commissioners of his county, and upon the adoption of the final budget, as hereinafter provided, it shall be his duty to see that the provisions thereof are complied with.

On or before the first Monday in May of each year the county budget officer shall notify, in writing, each county official, elective or appointive, in charge of any office, department, service, agency or institution of the county, to file with such budget officer, on or before the third Monday in May thereafter, an itemized estimate showing both the probable revenues from sources other than taxation that will accrue to his office, department, service, agency or institution during the fiscal year, to which the budget is intended to apply, and all expenditures required by such office, department, service, agency, or institution, for the same period, together with a brief explanatory statement of the request.

Said estimates and reports shall be submitted upon forms furnished by the budget officer showing the entire revenues and expenditures under each classification and subdivision thereof the two (2) preceding fiscal years, the amount actually received and expended to the second Monday of April of the current fiscal year, and the estimated total receipts and expenditures for the current fiscal year and show any and all estimated balances, at the end of the current fiscal year, in any appropriation available and applicable to the functions performed by such office, department, service, agency or institution.

Said estimates of probable expenditures shall be under classifications set by the board of county commissioners, to include, at a minimum, the "Salaries, Benefits, and Detail of Other Expenses."

If any county official, elective or appointive, in charge of any office, department, service, agency or institution has had, or contemplates having, any expenditures, the reports of which can not be properly made under any of the above classifications, the same shall be reported in detail in addition to the information provided for in said forms.

Any official or employee failing or refusing to furnish said estimates or information within the time hereinabove provided shall pay a penalty of not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00) as may be determined by order of the board of county commissioners, said penalty to be deducted by the county auditor from the next salary warrant due such official or employee and credited to the current expense fund of said county.

In the event of the absence, failure or disability of any official or employee required to furnish estimates and information, as hereinabove pro-

vided, the budget officer may designate any person temporarily in charge of such office, department, service, agency or institution to furnish said estimates and information required by this act. Provided, however, if for any cause said estimates and information are not filed with the budget officer in proper time to be included in the county budget hereinafter provided for, the budget officer shall prepare an estimate of expenditures for any such office, department, service, agency or institution, so failing to file its estimate, and such estimate so prepared by the budget officer and approved by the county commissioners shall be the budget for that office, department, service, agency or institution for the fiscal year to which the budget is intended to apply.

[(31-1602) 1931, ch. 122, sec. 2, p. 210; I.C.A., sec. 30-1202; am. 1976, ch. 45, sec. 10, p. 127; am. 1982, ch. 191, sec. 1, p. 515; am. 1995, ch. 61, sec. 15, p. 139.]

31-1603. SUGGESTED BUDGET -- CONTENTS. Upon the receipt by the county budget officer of the estimates and information from all offices, departments, services, agencies and institutions of the county, or the preparation thereof by said budget officer, as hereinabove provided, said county budget officer shall prepare and file with the board of county commissioners a suggested budget of said county for the ensuing fiscal year. Said suggested budget shall show, so far as practicable, the complete financial program of the county for the ensuing fiscal year by showing all contemplated expenditures and the source of revenues with which to pay the same.

[(31-1603) 1931, ch. 122, sec. 3, p. 210; I.C.A., sec. 30-1203; am. 1976, ch. 45, sec. 11, p. 129; am. 1978, ch. 271, sec. 2, p. 629; am. 1995, ch. 61, sec. 16, p. 140.]

31-1604. APPROVAL OF TENTATIVE APPROPRIATIONS -- NOTICE -- FINAL APPROPRIATIONS. The suggested budget prepared by the county budget officer as hereinabove provided, together with the estimates and information furnished by the various offices, departments, services, agencies and institutions of the county shall be submitted by said county budget officer to the board of county commissioners of his county on or before the first Monday in August of each year; said county commissioners shall convene to consider said proposed budget in detail and make any alterations allowable by law and which they deem advisable, and agree upon a tentative amount to be allowed and appropriated for the ensuing fiscal year to each office, department, service, agency or institution of the county. Such allowances or appropriations shall be made under the classifications of:

"Salaries" or "Salaries and Benefits," and

"Detail of Other Expenses," or "Detail of Other Expenses and Benefits," and may include "Benefits," as a separate category as hereinafter provided.

When the commissioners have agreed on such tentative appropriations the county budget officer, not later than the third week in August, shall cause notice to be published setting forth the amount of anticipated revenue from property taxes and the total of revenues anticipated from sources other than property taxes and the amount proposed to be appropriated to each office, department, service, agency or institution for the ensuing fiscal year, in not less than two (2) classifications and which shall include "Salaries," or "Salaries and Benefits," and "Detail of Other Expenses," or "Detail of Other Expenses and Benefits," and which may include "Benefits" as a separate clas-

sification together with the amounts expended under these classifications during each of the two (2) previous fiscal years by each office, department, service, agency or institution; and that the board of county commissioners will meet on or before the Tuesday following the first Monday in September, next succeeding, for the purpose of considering and fixing a final budget and making appropriations to each office, department, service, agency or institution of the county for the ensuing fiscal year at which time any taxpayer may appear and be heard upon any part or parts of said tentative budget and fixing the time and place of such meeting. Said notice shall be published in a newspaper as prescribed in section [31-819](#), Idaho Code.

[(31-1604) 1931, ch. 122, sec. 4, p. 210; I.C.A., sec. 30-1204; am. 1976, ch. 45, sec. 12, p. 130; am. 1981, ch. 318, sec. 1, p. 662; am. 1993, ch. 25, sec. 1, p. 86; am. 1995, ch. 61, sec. 17, p. 141; am. 1997, ch. 48, sec. 1, p. 82.]

31-1605. HEARING UPON BUDGET APPROPRIATIONS -- ADOPTION OF FINAL BUDGET -- FIXING OF LEVIES -- GENERAL RESERVE APPROPRIATION. On or before the Tuesday following the first Monday in September of each year the board of county commissioners shall meet at the time and place designated in said notice. Any taxpayer may appear and be heard upon any part or parts of said tentative budget. Such hearing may be continued from day to day but must be concluded by the second Monday in September. Any officer or employee in charge of any office, department, service, agency or institution of the county may be called before said board at the time the estimates for his office, department, service, agency or institution are under consideration and be examined by said board or any taxpayer concerning the expenditures made by him and the estimated expenditures for the ensuing fiscal year.

Upon the conclusion of such hearing, the county commissioners shall fix and determine the amount of the budget, which in no event shall be greater than the amount of the tentative budget or include an amount to be raised from property taxes greater than the amount advertised, and by resolution adopt the budget and enter said resolution on the official minutes of the board.

Said budget as finally adopted for the ensuing fiscal year shall specify the fund or funds against which warrants shall be issued for the expenditures so authorized, respectively, and the aggregate of expenditures authorized against any fund shall not exceed the estimated revenues to accrue to such fund during the ensuing fiscal year from sources other than taxation together with any balances and plus revenues to be derived from taxation for such ensuing fiscal year, within the limitations imposed by chapter 8 of [title 63](#), Idaho Code, or by any statutes of the state of Idaho in force and effect.

Thereafter, at the time provided by law, the board of county commissioners shall fix the levies for the ensuing fiscal year necessary to raise the amount of expenditures as determined by the adopted budget, less the total estimated revenues from sources other than taxation, including available surplus, not subject to the provisions of section [31-1605A](#), Idaho Code, as determined by the board, and such expenditures as are to be made with the proceeds of authorized bond issues.

During the year the county commissioners may proceed to adjust the budget as adopted to reflect the receipt of unscheduled revenue, grants, or donations from federal, state or local governments or private sources, provided that there shall be no increase in anticipated property taxes. The an-

nual budget procedure shall be complied with as nearly as practicable before the budget may be adjusted.

The board shall also have the right to make a "general reserve appropriation," said appropriation not to exceed five per cent (5%) of the current expense budget as finally adopted, the total levy however, for current expense, including the "general reserve appropriation," to be within the limitations imposed by chapter 8 of [title 63](#), Idaho Code, or by any statutes of the state of Idaho in force and effect. In the event of any unforeseen contingency arising, which could not reasonably have been foreseen at the time of making the budget, and which shall require the expenditure of money not provided for in the budget, the board of county commissioners, by unanimous vote thereof, shall have the right to make an appropriation from the "general reserve appropriation" to the office, department, service, agency or institution in which said contingency arises, in such amount as shall be determined by resolution of said board. Provided, however, that no appropriation may be made from the "general reserve appropriation" to any county fund which is authorized under the law to make a special levy.

[(31-1605) 1931, ch. 122, sec. 5, p. 210; I.C.A., sec. 30-1205; am. 1975, ch. 153, sec. 1, p. 393; am. 1976, ch. 45, sec. 13, p. 131; am. 1981, ch. 318, sec. 2, p. 663; am. 1990, ch. 24, sec. 1, p. 37; am. 1995, ch. 61, sec. 18, p. 142; am. 1996, ch. 322, sec. 13, p. 1041.]

31-1605A. AUTHORIZATION FOR COUNTIES TO OPERATE ON A CASH BASIS. Counties may accumulate fund balances at the end of a fiscal year and carry over such fund balances into the ensuing fiscal year sufficient to achieve or maintain county operations on a cash basis. A fund balance is the excess of the assets of a fund over its liabilities and reserves. Upon resolution by the board of county commissioners, such funds may be carried over for the use of specific county departments as an additional appropriation in the next fiscal year.

[31-1605A, added 1976, ch. 45, sec. 14, p. 133; am. 1995, ch. 61, sec. 19, p. 143.]

31-1606. EXPENDITURE LIMITED BY APPROPRIATIONS -- ROAD AND BRIDGE APPROPRIATIONS -- INCREASE OF SALARIES. The estimates of expenditures as classified in each of the three (3) general classes, "Salaries," "Benefits" and "Detail of Other Expenses," required in section [31-1602](#), Idaho Code, as finally fixed and adopted as the county budget by said board of county commissioners, shall constitute the appropriations for the county for the ensuing fiscal year. Each and every county official or employee shall be limited in making expenditures or the incurring of liabilities to the respective amounts of such appropriations. Provided, in the case of road and bridge appropriations, other than "Salaries" and "Benefits," any lawful transfer deemed necessary may be made by resolution formally adopted by the board of county commissioners at a regular or special meeting thereof, which action must be entered upon the minutes of said board; provided, further, that no salary may be increased during the ensuing year after the final budget is adopted, without resolution of the board of county commissioners, which resolution shall be entered upon their minutes.

[(31-1606) 1931, ch. 122, sec. 6, p. 210; I.C.A., sec. 30-1206; am. 1976, ch. 45, sec. 15, p. 133; am. 1995, ch. 61, sec. 20, p. 143.]

31-1607. EXPENDITURES FINANCED BY BOND ISSUE -- EXPENDITURES IN EXCESS OF APPROPRIATIONS -- LIABILITY OF OFFICERS. Where any budget shall contain an expenditure program to be financed from a bond issue to be authorized thereafter, no such expenditures shall be made or incurred until such bonds have been duly authorized and the proceeds therefrom are available.

Expenditures made, liabilities incurred or warrants issued in excess of any of the budget appropriations or as revised by transfer as herein provided, shall not be a liability of the county, but the official making or incurring such liability, expenditure, or issuing such warrant shall be liable therefor personally and upon his official bond, as is hereinafter provided. The county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure in excess of said budget appropriations or as revised under the provisions hereof, except upon an order of a court of competent jurisdiction, or for emergencies as hereinafter provided. Any county officer creating any liability or any county commissioner or commissioners, or county auditor approving any claim or issuing any warrant in excess of any such budget appropriation, except as above provided, shall be liable to the county for the amount of such claim or warrant which amount shall be recovered by action against such county official, elective or appointive, county commissioner or commissioners or auditor, or all of them and their several sureties on their official bonds. It shall be the duty of the prosecuting attorney of such county to bring such action in the name of said county in any court of competent jurisdiction; provided, that no action shall be maintained or prosecuted for any liability heretofore or hereafter incurred under the provisions of chapter 232 of the Idaho Session Laws, 1927, as amended by chapter 138 of the Idaho Session Laws, 1929, upon any state of facts which will not support an action under the provisions of this act.

[(31-1607) 1931, ch. 122, sec. 7, p. 210; I.C.A., sec. 30-1207.]

31-1608. EXPENDITURES TO MEET EMERGENCY. Upon the happening of any emergency caused by fire, flood, explosion, storm, epidemic, riot or insurrection, or for the immediate preservation of order or of public health or for the restoration to a condition of usefulness of public property, the usefulness of which has been destroyed by accident, or for the relief of a stricken community overtaken by a calamity, or the settlement of approved claims for personal injuries or property damages, exclusive of claims arising from the operation of any public utility owned by the county, or to meet mandatory expenditures required by law, or the investigation and/or prosecution of crime, punishable by death or life imprisonment, when the board has reason to believe such crime has been committed in its county, the board of county commissioners may, upon the adoption, by the unanimous vote of the commissioners, of a resolution stating the facts constituting the emergency and entering the same upon their minutes, make the expenditures necessary to investigate, provide for and meet such an emergency.

All emergency expenditures may be paid from any moneys on hand in the county treasury in the fund properly chargeable with such expenditures, and the county treasurer is hereby authorized to pay such warrants out of any moneys in the treasury in any such fund. If at any time there shall be insufficient moneys on hand in the treasury to pay any of such warrants, then such warrants shall be registered, bear interest, and be called in the manner provided by law for other county warrants.

The county budget officer shall include in the annual budget to be submitted to the board of county commissioners, the total amount of emergency

warrants issued, registered and unpaid, during the current fiscal year and the board of county commissioners shall include in their appropriation an amount equal to the total of such registered and unpaid warrants.

[(31-1608) 1931, ch. 122, sec. 8, p. 210; I.C.A., sec. 30-1208; am. 1976, ch. 45, sec. 16, p. 134.]

31-1609. LAPSE OF APPROPRIATIONS -- INCOMPLETE IMPROVEMENTS. All appropriations, other than appropriations for incompletd improvements in progress of construction, shall lapse at the end of the fiscal year; provided, that the appropriation accounts may remain open until the first Monday in November for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After the said first Monday in November the appropriations, except as herein provided regarding incompletd improvements, shall become null and void and any lawful claims presented thereafter against any such appropriations shall be provided for in the next ensuing budget. All balances in any appropriation for incomplete improvements in progress of construction, shall be carried forward and shown in the budget for the ensuing year to the credit of such improvement.

[(31-1609) 1931, ch. 122, sec. 9, p. 210; I.C.A., sec. 30-1209; am. 1976, ch. 45, sec. 17, p. 135; am. 1989, ch. 11, sec. 1, p. 12.]

31-1611. QUARTERLY STATEMENTS. On or before the last day of January, April, July and October in each fiscal year, the county budget officer shall submit to the board of county commissioners a statement showing the expenditures and liabilities against each separate budget appropriation incurred during the time elapsed of the budget period as nearly as practicable, together with the unexpended and unencumbered balance of each appropriation for each office, department, service, agency and institution. He shall set forth the receipts from taxation and from sources other than taxation for the same period and call to the attention of the board of county commissioners any and all facts indicating any possible deficit or excessive expenditure by any officer or employee that the board may take such action as may be deemed necessary and expedient to prevent such possible deficit or excessive expenditure from any appropriation provided for in the county budget.

[(31-1611) 1931, ch. 122, sec. 11, p. 210; I.C.A., sec. 30-1211; am. 1976, ch. 45, sec. 19, p. 135; am. 1995, ch. 61, sec. 22, p. 144.]

31-1613. SEPARABILITY. If any section, subsection, sentence, clause or phrase of this act is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this act.

[(31-1613) 1931, ch. 122, sec. 13, p. 210; I.C.A., sec. 30-1213.]